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REVIEW OF THE EFFICIENCY OF THE ADMINISTRATIVE AND FINANCIAL FUNCTIONING OF THE UNITED NATIONS

Activities of the Advisory Committee on Administrative and Budgetary Questions during the forty-ninth session of the General Assembly

Report of the Advisory Committee on Administrative and Budgetary Questions

A. General

1. The major functions of the Advisory Committee on Administrative and Budgetary Questions, as defined by the General Assembly in resolution 14 (I) of 13 February 1946, are:

"(a) To examine and report on the budget submitted by the Secretary-General to the General Assembly;

"(b) To advise the General Assembly concerning any administrative and budgetary matters referred to it;

"(c) To examine on behalf of the General Assembly the administrative budgets of the specialized agencies and proposals for financial arrangements with such agencies;

"(d) To consider and report to the General Assembly on the auditors' reports on the accounts of the United Nations and of the specialized agencies."

Examination of "the budget" by ACABQ not only includes the regular assessed budget, but also extrabudgetary expenditures, as well as the financing of the various peace-keeping operations. In accordance with rule 157 of the rules of procedure of the General Assembly, the Advisory Committee shall perform such

other duties as may be assigned to it under the Financial Regulations of the United Nations. In addition, the Advisory Committee reports on administrative budgets and other matters to the governing bodies of the United Nations Development Programme (UNDP), the United Nations Children's Fund (UNICEF), the United Nations Population Fund (UNFPA), the Office of the United Nations High Commissioner for Refugees (UNHCR), (voluntary funds), the United Nations Environment Programme (UNEP) (Environment Fund), the United Nations Habitat and Human Settlements Foundation, the United Nations Institute for Disarmament Research (UNIDIR), the United Nations Institute for Training and Research (UNITAR), the United Nations University (UNU), the World Food Programme (WFP), the United Nations International Drug Control Programme (UNDCP) and the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA).

2. Under rule 156 of the rules of procedure of the General Assembly, the members of the Advisory Committee, no two of whom shall be nationals of the same State, shall be selected on the basis of broad geographical representation, personal qualifications and experience.

3. The current members of the Advisory Committee are:

Mr. C. S. M. Mselle (Chairman)

Mr. Gérard Biraud (Vice-Chairman)

Mr. Ahmad Fathi Al-Masri

Mr. Leonid E. Bidny

Ms. Linda S. Shenwick

Mr. E. Besley Maycock

Mr. Ranjit Rae

Mr. Jorge José Duhalt

Mr. Yu Mengjia

Mr. Simon Khoam Chuinkam

Ms. Inga Eriksson Fogh

Mr. Yuji Kumamaru

Ms. Norma Goicochea Estenoz

Mr. Ioan Barac

Mr. Mahamane Maiga

Mr. Wolfgang Stockl

4. During the forty-ninth session of the General Assembly, the meetings of the Advisory Committee were organized into three sessions held in New York: from 20 September to 20 December 1994, from 1 February to 31 March 1995 and from 8 May to 28 July 1995. The Committee also met from 5 to 18 September 1995 before its meetings were carried over to the fiftieth session of the General Assembly, on 19 September 1995. From 1 to 5 May 1995, the Advisory Committee visited the United Nations Mission in Haiti (UNMIH).

B. Meetings in New York

5. During its sessions in New York, the Advisory Committee considered a number of reports related to the United Nations regular budget, peace-keeping financing and other matters. In the course of its consideration of the reports, the Advisory Committee met with representatives of the Secretary-General. The reports of the Advisory Committee to the General Assembly at its forty-ninth session are listed in annex I to the present report; in the paragraphs below, the Advisory Committee provides information on its activities that have resulted in reports that have not been submitted directly to the General Assembly.

6. The main focus of the Advisory Committee during its session held in May-July 1995 was the Secretary-General's proposed programme budget for the United Nations for the biennium 1996-1997. The related report of the Committee has been submitted to the General Assembly at its fiftieth session (A/50/7).

7. In accordance with existing procedures, the Advisory Committee replied to various requests of the Secretary-General by letter during the forty-ninth session of the General Assembly. In a great majority of the letters, the Committee authorized the Secretary-General, under the terms of the General Assembly resolution on unforeseen and extraordinary expenses, to enter into commitments in respect of financing of various peace-keeping operations. A list and summary of the Advisory Committee's letters to the Secretary-General is contained in annex II to the present report.

Voluntary funds and programmes

Office of the United Nations High Commissioner for Refugees

8. In September 1994, the Advisory Committee met with the High Commissioner for Refugees and with her colleagues to consider the report on UNHCR activities financed by voluntary funds for 1993-1994 and proposed programmes and budget for 1995, including the documents on the "Education Account", and "Internal oversight mechanisms: establishment of an inspection and evaluation service". The observations and recommendations of the Advisory Committee were communicated to the High Commissioner for Refugees in attachment to Committee's letter AC/1221 of 27 September 1994.

9. A number of the Committee's observations related to the format of presentation of the budget documents of UNHCR, including the need for more transparency, substantiating the administrative and budgetary implications of

programme activities and providing more specific information on programmes and budget performance.

10. The Advisory Committee expressed concern about additional office space required by UNHCR and urged the High Commissioner to explore all possible ways and means to maximize the use of space already available in the new building. The Advisory Committee also drew the attention of the Executive Committee of UNHCR to the need to consider appropriate ways to ensure greater oversight and monitoring of resources relating to special programmes.

11. The Advisory Committee agreed with the proposal of the High Commissioner for the establishment of an inspection and evaluation service in UNHCR, given the expansion and the changes which have taken place in the scale, nature and complexity of UNHCR's operations in recent years and the need for constant review of its operational activities as well as added oversight and accountability.

United Nations Children's Fund

12. By his letter of 29 September 1994, the Chairman of the Advisory Committee informed the Executive Director of UNICEF that the Committee had considered the following documents:

(a) Conference facilities at the premises of UNICEF headquarters (E/ICEF/1994/AB/L.15);

(b) Recovery of costs for prorated project posts and incremental field costs for supplementary-funded programmes (E/ICEF/1994/AB/L.2);

(c) Self-financing supply division (E/ICEF/1994/AB/L.9);

(d) Review of that part of the UNICEF Greeting Card and related Operations located in Manhattan (E/ICEF/1994/AB/L.10);

The report of the Advisory Committee was attached to the letter of the Committee's Chairman.

13. With regard to the proposed construction of conference facilities, the Advisory Committee made a number of observations and comments and concluded that it strongly believed that "in view of the limited resources available for UNICEF programmes and projects, and taking into account economies of scale, the Executive Board should consider whether its goals could be attained in a cost-effective manner by utilizing the conference-servicing facilities currently available in the United Nations premises for all governing bodies of the United Nations funds and programmes". To that end the Advisory Committee invited the Executive Board to request UNICEF to continue its dialogue and negotiations with the United Nations Secretariat to obtain those conference-servicing facilities within the United Nations premises identified by the Executive Board that would meet the specific requirements of the Board.

14. In respect of the Executive Director's review of the elements of the structure and adequacy of UNICEF's recovery of administrative and programme support charges attributable to supplementary-funded programmes, the Advisory Committee, inter alia, expressed concern about the fact that "posts performing support functions at Headquarters were identified as project posts and as a consequence their support nature was not fully disclosed". This practice, in the view of the Committee, distorts the proper disclosure of administrative costs at UNICEF, understating significantly the true costs of delivering its assistance. The Committee felt that "a further analysis should be requested by the Executive Board so as to enable a determination to be made of which support post costs should be borne by general resources and which by supplementary resources of global funds". The Committee also recommended that this analysis be included in the UNICEF budget submission for 1996-1997.

15. With regard to the report of the Executive Director on a self-financing supply division, the Advisory Committee, inter alia, pointed out that the proposals contained therein represented "the first step towards addressing the concerns previously expressed by the Committee and the Committee supports them in principle". However, the Committee felt that "there are certain elements which need further elaboration such as criteria for establishment of fees and treatment of internal versus external customers, including possible service charges to staff". Moreover, additional information and clarification was required on the use of surplus income. Accordingly, the Committee recommended a follow-up which would address the issues in the context of UNICEF's 1996-1997 budget proposals.

16. The Advisory Committee made several comments and observations on the issue of the Greeting Card and related Operations (GCO) located in Manhattan and, while noting that all the various alternatives for the relocation of the GCO staff in the New York area have not been explored sufficiently, recommended that consideration of the issue by the Executive Board be deferred until the management review study of UNICEF operations was completed.

17. The report of the Advisory Committee on strengthening management in UNICEF (E/ICEF/1995/AB/L.4), the global funds programme budget recommendations for the biennium 1996-1997 (E/ICEF/1995/AB/L.10) and the administrative and programme support budget: baseline budget estimates for the biennium 1996-1997 (E/ICEF/1995/AB/L.5) was attached to the letter AC/1258 of 10 May 1995 from the Chairman of the Advisory Committee to the Executive Director of UNICEF.

18. The Committee pointed out at the outset that its comments were preliminary, as the Committee intended to revert to the issues under consideration and examine the UNICEF proposals in depth once they were formulated and presented to the Executive Board.

19. The Advisory Committee welcomed the UNICEF management study as an important and timely effort to identify UNICEF's achievements together with areas of weakness where remedial action was required. The Committee's recommendations in respect of the study were as follows:

(a) Further elaboration is needed of the specific terms of reference of the implementation structure (comprising the Executive Board, the Executive

Director, Steering Committee, Task Force and Advisory Councils), particularly with regard to the relative roles of the Executive Board, the Executive Director and the Steering Committee; in this connection the Committee also recommended a cautious approach with regard to the use of consultants;

(b) Further clarification is needed as to the role of the task force, which has been established to deal with the management study, vis-à-vis the Steering Committee, as well as an indication as to how the interests of the field would be represented in the task force;

(c) High priority should be given to the recommendations in the management study on human resources management and UNICEF should present a report to the Executive Board outlining a strategy to implement those recommendations;

(d) A full cost estimate and analysis for all expenditures related to the UNICEF management review should be prepared for submission through the Advisory Committee to the Board at its next session;

(e) An item entitled "Implementation of the management study" should be part of the Board's agenda on a regular basis until the Board decides otherwise upon recommendation from the Advisory Committee; there should be a work plan on a phased implementation of the study; proposals to be discussed by the Executive Board should be grouped in a comprehensive report and should, to the maximum extent possible, focus on one particular area or aspect of UNICEF's management and operations; proposals of the Executive Director should clearly indicate how they relate to the management study, or if they differ or are in addition to what is contained in the study, the reason should be explained.

20. With regard to the administrative and programme support budget baseline budget estimates for the biennium 1996-1997, the observations and recommendations of the Committee were as follows:

(a) The Committee is not convinced that a careful analysis of administrative costs at headquarters and field offices has yet been carried out;

(b) Further streamlining of the administrative and programme support functions, including further rationalization of the staff and, if necessary, recruitment freezing, is essential to achieve a more cost-effective programme delivery. In this regard, the Committee welcomes the relevant recommendations of the management study. The Committee trusts that proposals to this end will be submitted to the Executive Board in the revision of the 1996-1997 baseline budget.

United Nations Development Programme

21. By his letter AC/1223 of 4 October 1994, the Chairman of the Advisory Committee informed the Administrator of UNDP that the Committee had considered:

(a) The revised budget estimates of UNDP for 1994-1995, as contained in an advance copy of document DP/1994/35;

(b) A report on trust funds established by the Administrator in 1993 (DP/1994/34/Add.3);

(c) A summary of financial information on the trust funds established since 1981 (DP/1994/34/Add.2).

The report of the Advisory Committee was attached to the letter of the Chairman of the Committee.

22. In the part of its report which deals with the revised estimates of UNDP for 1994-1995, the Advisory Committee, while observing, inter alia, that a national officer has been assigned to the centre as an auditor "to service the region and act as Division for Audit and Management Review (DAMR) liaison with the contractor", noted that that was a departure from the approach originally envisaged of posting an international Professional as the manager of the regional service centre that would report directly to each line manager at headquarters with responsibilities for the services being performed.

23. With regard to the question of reserves, the Advisory Committee agreed with the recommendation of the Board of Auditors that, since the establishment of reserves required formal approval by the Executive Board, the Executive Board might wish to confirm its agreement to the establishment of those reserves, indicating the length of time the funds should remain available for utilization.

24. Concerning the establishment of trust funds, the Committee recommended that "UNDP review the methodology used to calculate support costs so as to ensure that the administrative and support costs of trust funds are not subsidized by general resources". The Committee also recommended to UNDP to continue its efforts to close down inactive trust funds and to report to the Executive Board, through the Advisory Committee, on the steps taken to streamline the administrative management of trust fund activities, as well as the methodology and the rates to recover support costs from trust funds.

25. By his letter AC/1224 of 4 October 1994, the Chairman of the Advisory Committee informed the Administrator of UNDP that the Committee had considered:

(a) Report of the Administrator of UNDP on the precise role and functions of the United Nations Office for Project Services (UNOPS) Management Coordination Committee (DP/1994/61);

(b) Report of the Executive Director of the Office for Project Services on ways of establishing the office as a separate and identifiable entity (DP/1994/62);

(c) Report of the Executive Director of the Office for Project Services on ways of establishing the office as a separate and identifiable entity: UNOPS Users Advisory Group: role, composition and functions (DP/1994/62/Add.1);

(d) Report of the Executive Director of the Office for Project Services on ways of establishing the office as a separate and identifiable entity: Proposed annex to the UNDP Financial Regulations and Rules to govern activities of OPS (DP/1994/62/Add.2);

(e) Report of the Executive Director of the Office for Project Services on ways of establishing the office as a separate and identifiable entity: Breakdown of revised budget estimates for the Office of Project Services for the biennium 1994-1995 (DP/1994/62/Add.3);

The report of the Advisory Committee was attached to the letter of the Chairman of the Committee.

26. With regard to the proposal to establish a management coordinating committee for OPS, the Advisory Committee expressed the view that "the establishment of another supervisory body, such as the management coordinating committee, might create an unnecessary and, perhaps, cumbersome reporting mechanism that may in some instances overlap with the supervisory role of the Executive Board".

27. In addition to its comments and observations on UNOPS, the recommendations of the Advisory Committee on the issue were as follows:

(a) UNOPS should submit policy guideline proposals to the Executive Board for the application of income surplus (i.e., unspent income over and above the actual requirements of administrative budget) in the context of the aims and purposes of UNOPS;

(b) UNDP and UNOPS should review the methodology of estimating reimbursement costs for administrative support services.

28. By his letter AC/1243 of 6 October 1994, the Chairman of the Advisory Committee informed the Administrator of UNDP that the Committee had considered:

(a) The financial regulations governing the operations of UNOPS (DP/1995/7 and Add.1);

(b) The proposal of the Secretary-General to relocate the headquarters of the United Nations Volunteers from Geneva to Bonn (DP/1995/11).

The report of the Advisory Committee was attached to the letter of the Chairman of the Committee.

29. With regard to the financial regulations governing the operations of UNOPS, the recommendations of the Advisory Committee were as follows:

(a) Definitions of certain terms (e.g., "operational costs", "resources entrusted to the charge of UNOPS" and "support costs") should be rephrased to use the standard nomenclature currently used elsewhere in the United Nations system; those with an accepted meaning as used in the UNDP Financial Regulations (e.g., "project document") should not be redefined by introducing other concepts;

(b) The proposed regulation 6.1, which introduced planning periods not explained or defined elsewhere in the Regulations, should be reformulated;

(c) The Committee did not recommend the establishment of a working capital fund in addition to the operational reserve;

(d) The accounting treatment of losses of cash, stores and other assets proposed in regulation 10.4 should be applied in such a manner as to ensure that the actual expenditure against the authorized allotment/budget line is discernible.

30. In respect of the proposal to relocate the United Nations Volunteers (UNV) headquarters to Bonn, the Advisory Committee pointed out that it would be for the Executive Board to make a policy decision, taking all relevant factors into account. On the basis of such decision as the Executive Board may take, the Advisory Committee will review the actual administrative budget estimates of the UNV programme for the biennium 1996-1997 in conjunction with its review of the UNDP biennial budget proposal for 1996-1997 to be submitted to the Executive Board later in 1995.

31. The report of the Advisory Committee on UNDP revised budget estimates for the biennium 1994-1995 and budget estimates for the 1996-1997 biennium was communicated to the Administrator of UNDP through the letter AC/1266 of 28 August 1995 of the Chairman of the Advisory Committee. The report of the Committee contained the following main observations and recommendations:

(a) The budget document should be improved by organizing the presentation of various sections in an integrated manner, avoiding excessive repetitions in various parts of the document, which in many instances render the document confusing and difficult to follow;

(b) The budget document should include a draft appropriation decision, outlining clearly all the proposals of the Administrator, including the establishment of new posts, abolitions of posts and reclassifications;

(c) UNDP and other programmes and funds of the United Nations should compile information indicating the extent to which budget presentation in their respective administrations has certain features in common. The next step would be to identify those areas that are not common, explain the reasons therefor and indicate what other steps should be taken to effect further harmonization, including proposals for action by Member States;

(d) Overall UNDP resources continue to grow at a modest pace and non-core resources are beginning to approximate core resources; the lack of significant growth in core resources limits UNDP's flexibility to implement the programme's goal as established by the Executive Board for UNDP;

(e) The next budget presentation should include the concise statement of income;

(f) In the future, organizational changes that effect budget presentation should be explained much more clearly;

(g) The Secretary-General should clarify the respective roles of UNDP and of the Department for Policy Coordination and Development during the

consideration by the General Assembly at its fiftieth session of the triennial policy review, as requested in paragraph 55 of General Assembly resolution 47/199 of 22 December 1992. This clarification should include specific reference to the mandate of the Office of United Nations Systems Support and Services (OUNS), the status of its staff and their responsibilities vis-à-vis UNDP and the United Nations;

(h) UNDP should review the staffing formula for adding supplementary UNV headquarters staff on the basis of the increase in the number of volunteers in the field. The Committee believes that with the introduction of office automation there should be economies of scale in UNV's central administrative services and that related costs should not increase in direct proportion to the increases in the number of volunteers in the field. Moreover, the Committee believes that the need for separate administrative units for United Nations Volunteers in peace-keeping operations should be reviewed to ascertain whether it is possible to carry out this work within existing personnel management of peace-keeping operations;

(i) In the context of harmonization of budget presentations with other funds and programmes in the United Nations system (i.e., UNICEF and UNFPA), the issue of a separate appropriation line for "support to operational activities of the United Nations" should be reviewed;

(j) Without prejudice to the post level of the Director for Europe and the Commonwealth of Independent States, which the Administrator proposes at the D-2 level and the Committee endorses, the nomenclature for this organizational unit (i.e., "Directorate") should be replaced by that used for other regional organizational units (i.e., "Bureau");

(k) The Committee agreed with the proposed reclassification of the post of Deputy-Director of the Regional Bureau of Africa at the D-2 level; however, since the Committee did not receive confirmation as to whether the other posts proposed for reclassification had already been classified by the UNDP Division of Personnel, it was unable to take a position on the other proposals for reclassification of core posts;

(l) UNDP should ensure at all times that it is obtaining the best value for money for the audit services in the field offices;

(m) Integrated programme management (IPM) and integrated management information systems (IMIS) systems development costs and plans should be fully budgeted in the period concerned in the biennial budget and disclosed as part of the costs of the Division of Administrative and Information Services in the core budget for headquarters;

(n) Steps should be taken to ensure that the publication and promotion of the Human Development Report are carried out in a cost-effective manner, bearing in mind the financial situation of UNDP;

(o) With the exception of those posts already approved by the Governing Council for the Humanitarian Programme (1 D-2 and 1 P-5), in paragraph 11 of its decision 93/35, approval of all other posts for OUNS should be deferred;

(p) The Administrator should submit a comprehensive review of the Programme Development Activities (PDA) programme since its establishment;

(q) UNDP should submit, in the context of the Administrator's budget proposal for 1998-1999, an evaluation report, through the Advisory Committee, to the Executive Board on the Development Support Services programme, with the aim of determining the extent to which this initiative has met its intended objectives;

(r) Steps should be taken to contain both the core and non-core elements of the UNV administrative budget.

United Nations Office for Project Services

32. The report of the Advisory Committee on UNOPS revised budget estimates for the biennium 1994-1995 and budget estimates for the 1996-1997 biennium was communicated to the Executive Director of the Office for Project Services through the letter AC/1267 of 28 August 1995 of the Chairman of the Advisory Committee. The report of the Committee contained the following observations and recommendations:

(a) The Committee welcomes the financial management model of UNOPS by which administrative expenditures are planned and monitored based on a continuous review of the demand for services, as well as the actual programme delivery figures and resulting support income earned;

(b) UNOPS should charge the cost of personnel on short-term contracts against the provision for posts in the staffing table of the Organization; the provision and use of funds for general temporary assistance should be limited to those situations relating to temporary replacement of personnel on special short-term leave (i.e., extended sick leave, maternity leave, etc.) in accordance with the terms of the United Nations Staff Rules;

(c) In his next budget submission, the Executive Director should indicate the results of his reward policy based on staff performance;

(d) UNOPS should receive the best value for money for the administrative services provided by UNDP or, without duplicating existing infrastructures, UNOPS should explore the possibility of setting up in-house services for those that could be rendered in a more economical manner.

World Food Programme

33. By his letter AC/1230 of 19 October 1994, the Chairman of the Advisory Committee informed the Executive Director of WFP that the Committee had considered the proposals for long-term financing of WFP, the audited biennial accounts (1992-1993), the financial report and statement and the operational reserve. The report of the Advisory Committee was attached to the letter of the Chairman of the Committee.

34. With regard to the proposals for long-term financing of WFP, the Advisory Committee observed, inter alia, that in its opinion, "the basic problem facing the Programme is that it does not receive enough cash resources to administer and manage the level of commodity resources secured each year. A principal reason for this inadequacy is the failure on the part of donors to meet the requirement under regulation 3 (a) (i) of the WFP General Regulations that contributions "may be pledged by countries in the form of appropriate commodities, acceptable services (including transport and other services) and cash, aiming at cash and services components amounting in the aggregate to at least one third of the total contribution".

35. The Committee recommended that before the Committee for Food Aid (CFA) accepts any proposed alternative for solving the cash shortage, "it should be provided with an implementation plan and ... this plan should be in place before the pledging conference of 1995".

36. While the Committee agreed that flexibility in the management of resources was essential, it did not "support the idea of 'total flexibility' if it will mean giving WFP the authority to transfer resources from one programme to another".

37. With regard to the operational reserve, the Advisory Committee supported the proposed option A4 and recommended "to CFA an operational reserve of $57 million with no provision for automatic build-up".

38. By his letter AC/1260 of 16 May 1995, the Chairman of the Advisory Committee informed the Executive Director of WFP that the Committee had considered the WFP strategic and financial plan for 1996-1999 (CFA 39/7) and related matters. The report of the Advisory Committee was attached to the letter of the Chairman of the Committee.

39. The Advisory Committee recognized and welcomed improvements in both the format and content of the strategic financial plan; however, it expressed the opinion that the "plan should have indicated more clearly a linkage between the programme of work and resource requirements, including allocation of staff", and that "the plan should have presented a more complete picture of the financial situation of the programme, with particular emphasis on the cash sources and needs, with reference also to long-term financing prospects".

40. In connection with the intention of WFP to move towards decentralization of the accounting and budget control functions, the Committee observed that "the requirement of separation of certifying responsibilities from approving functions will be duly respected".

41. The Advisory Committee also recommended that the proposed budget of WFP for 1996-1997 include the following:

(a) Measures to minimize the cost of transportation in 1996-1999;

(b) Detailed information about the impact of the austerity measures on programme delivery;

(c) Proposals for developing internal expertise in the area of accounting, finance, procurement, logistics and computerization, including through training of staff and management.

United Nations International Drug Control Programme

42. The report of the Advisory Committee on the revised programme budget for the biennium 1994-1995 and the proposed outline for the biennium 1996-1997 for UNDCP was attached to the letter AC/1251 of 9 March 1995 from the Chairman of the Advisory Committee to the Executive Director of UNDCP.

43. The Committee observed, inter alia, that "there are still deficiencies in the budgetary process of UNDCP, particularly in regard to financial planning. In the opinion of the Advisory Committee part of the problem can be attributed to the facts that the Programme is donor-driven and the number of donors is still small, thus making the Programme more dependent on some Member States' financial and political changes, and that the level of contributions is negotiated individually with each potential donor. In the absence of a mechanism to better assess the level of future income, it is somewhat difficult to predict the global level of forthcoming contributions and its relation to the expected level of project delivery."

44. The Committee also pointed out that "in arriving at the revised estimates it does not appear that performance experience has been taken into consideration, thus limiting the use of the document. In view of the financial situation, a less mechanical approach should have been used for arriving at the revised estimates and expenditure should have been examined more in terms of actual requirements and past performance".

45. The Advisory Committee welcomed the presentation of the budget outline for the biennium 1996-1997 which, in the view of the Committee, should be considered "as a tool for financial planning that allows Member States to know in advance what are the main indicators of income and expenditures for the next biennium". The Committee also believed that "the budget outline should include a clear description of the assumptions and criteria for the expected income, as well as a broad explanation of the expected expenditures and its relation to the priorities established by the relevant intergovernmental bodies".

46. The Committee also was not convinced of the need "to maintain a heavy administrative infrastructure at Headquarters while project delivery is reduced and trusts that the Executive Director would present detailed justification for the allocation of resources during the consideration of the budget for 1996-1997".

47. The Committee pointed out that it will revisit the issues raised in its report, including the question of programme support costs and income, deployment of staff and resources between headquarters and the field, and strategies for increased productivity and decreased expenditure, in the context of its examination of the proposed programme budget for UNDCP for the biennium 1996-1997.

United Nations Institute for Training and Research

48. The report of the Advisory Committee on the programme budget of UNITAR for 1995 was attached to the letter AC/1250 dated 28 February 1995 from the Chairman of the Committee to the Chairman of the Board of Trustees of the Institute.

49. The Advisory Committee was informed that UNITAR was being charged for rental and services at the established rates that were being applied to similar entities within the system and in keeping with General Assembly resolutions 47/227 of 8 April 1993 and 49/125 of 19 December 1994. On inquiry, the Acting Executive Director informed the Committee that the rental rates being charged by the United Nations were less than what UNITAR would pay on the commercial market but the accommodation itself was not satisfactory. Under the circumstances, the Advisory Committee recommended that "the Institute may wish to explore the possibility of obtaining alternative accommodation elsewhere and at more favourable rates".

50. The Advisory Committee welcomed the Institute's attempts to establish a reserve capital fund; however, the Committee noted that more attainable goals should be set in this regard. Furthermore, the Committee expressed its trust that UNITAR would bear in mind the comments of the Board of Auditors that "the overall position of the General Fund remains precarious and further cost cutting or additional funding from donors or from programme support revenue will be necessary if UNITAR is to continue at its present level of activity".

United Nations Environment Programme

51. By his letter AC/1259 of 12 May 1995, the Chairman of the Advisory Committee informed the Executive Director of UNEP that the Committee had considered the revised estimates of the programme and programme support costs budget for the biennium 1993-1994 and proposed budget for 1996-1997 (UNEP/GC.18/32). The report of the Advisory Committee was attached to the letter of the Chairman of the Committee.

52. The observations and recommendations of the Committee were as follows:

(a) The Advisory Committee's efforts to effectively review and evaluate the budgets for both the current biennium and for 1996-1997, were considerably hampered by the lack of information in the document itself as well as the fact that background documentation was not made available to it at the outset;

(b) The budget document does not contain any information on the income realized during 1994, nor does it contain any projections in this regard for 1995 and the 1996-1997 biennium;

(c) The document also leaves out important items of expenditure which should have been included. For example, it does not contain any information on the Mercure satellite telecommunications system which, in the opinion of the Advisory Committee, should be considered in the context of the management and administrative support costs budget since it is not a "programme" item but an instrument in support of programme activities;

(d) The current presentation of the budget does not satisfy the criteria called for in Governing Council decision 17/41 of 21 May 1993 and does not meet the objectives of clarity and comprehensibility;

(e) The question of a new format for the support costs budget document, which entails setting up guidelines for identifying areas of programme execution as distinct from administrative and management support, should have been kept separate from the restructuring exercise, which involves proposals for transfer of staff between different sections and units. The report should have included information on such items as the total amount of resources available, the number and levels of posts involved in supporting the level of resources, together with the functions of the posts proposed to be transferred from the programme activities area to the support activities area, and vice versa;

(f) Given that the document does not contain any justification for eight additional posts in terms of workload and functions, the Committee is not in a position to determine whether the increase is justified and therefore recommends against the establishment of any additional posts at this point;

(g) The Committee has not been included on behalf of the General Assembly in the discussions on whether to accept the donation of a satellite-based telecommunications system, contrary to the requirements of regulation 7.2 and rule 107.7 of the Financial Regulations and Rules of the United Nations;

(h) The Committee recommends that a reformulated budget for the biennium 1996-1997 be presented to the UNEP Governing Council at a resumed session of the Council. The Council should also be provided with up-to-date financial data on budget performance in 1994-1995 thus far, together with fully justified revised estimates for the biennium.

United Nations Institute for Disarmament Research

53. By his letter AC/1262 of 15 June 1995, the Chairman of the Advisory Committee informed the Director of UNIDIR that the Advisory Committee had considered the United Nations Institute for Disarmament Research draft work programme and proposed budget for 1995. The report of the Advisory Committee was attached to the letter of the Chairman of the Committee.

54. The Advisory Committee noted that sales of UNIDIR's publications and computerized information and documentation for electronic database services was a potential source of increased revenue. The Committee recommended in this connection that "the Institute pursue this source of revenue actively and report on steps taken to maximize its income from revenue-producing activities in the context of the budget submission for 1997".

55. The Committee also recommended that "a more detailed description of the new project proposals, including objectives, cost estimates and time framework, be included in the documentation on UNIDIR's work programme and proposed budget for 1997".

56. In conclusion, the Committee reiterated its view that "the subvention to UNIDIR should not be perceived as automatic and that it is the General Assembly which determines the amount of the subvention from the regular budget of the United Nations". Furthermore, the Committee pointed out that "the question of adjusting such subvention for inflation does not arise" and that it "will examine the matter in the context of the proposals of the Secretary-General in this regard in the fall of 1995".

United Nations Population Fund

57. The report of the Advisory Committee on UNFPA's biennial budget estimates for administrative and programme support services for the 1996-1997 biennium was communicated to the Executive Director of UNFPA through the letter of the Chairman of the Advisory Committee of 31 July 1995. The related observations and recommendations of the Advisory Committee are as follows:

(a) UNFPA, as well as UNDP, should expedite the examination of the relevant issues so as to comply with General Assembly resolution 49/216 E of 23 December 1994, in which the General Assembly welcomed the decision of the Executive Board of UNDP/UNFPA to request the two organizations "to cooperate with other United Nations programmes and funds to work towards harmonizing their presentation of budgets and accounts with a view to achieving common definitions, particularly of administrative costs, and obtaining a higher degree of financial transparency and comparability, and to report thereon to the Executive Board at its third regular session in 1995";

(b) The Advisory Committee cautions UNFPA not to establish an administrative infrastructure that it may not be able to sustain in the event that forecast levels of regular income are not realized;

(c) UNFPA should monitor properly its trust funds accounts;

(d) The administrative and programme support expenditure of UNFPA staff in the offices of the country support teams (CSTs), which is now being accounted for as programme expenditure, should be part of the APSS budget and reported as such;

(e) The administrative and programme support costs of the UNFPA staff in CST offices should be included in the framework of the administrative programme support services (APSS) budget proposals for the 1998-1999 biennium, with a view to obtaining a higher degree of transparency and comparability of the Fund's budget and account presentation with UNDP and other funds and programmes of the United Nations, particularly with regard to administrative costs in the field;

(f) In conjunction with the submission of biennial budget estimates, expenditure estimates should be also provided for the preceding biennium, on an object-of-expenditure basis;

(g) The APSS budget should be presented in relation to the total planned expenditure for the same period;

(h) The practice of payments to government staff, including those made by other funds and programmes of the United Nations system (e.g., UNICEF and UNDP), should be reviewed with the objective of eventually discontinuing the practice;

(i) The Executive Director should re-examine those staff positions at headquarters whose functions have been decentralized to the field and, accordingly, seek the Executive Board's approval for further redeployment of headquarters posts to the field;

(j) With the expanding decentralized responsibilities to the field, the Executive Director should also give high priority to the internal audit coverage;

(k) In drawing further plans for implementation of information technologies, UNFPA will establish such criteria by which to judge whether the strategy's implementation is cost-effective and, indeed, has achieved the expected benefits. Plans encompassing more than one biennium should be submitted through the Advisory Committee to the Executive Board for approval;

(l) UNFPA should submit an evaluation report, through the Advisory Committee, to the Executive Board on its training activities, with the aim of determining the extent to which the training programme has met its intended objectives. The Committee will review the report in the context of the Executive Director's budget proposal for 1998-1999;

(m) The Fund should submit to the Executive Board a full review of its publications programme financed from both APSS and programme resources, with the purpose of ensuring that all publications fulfil an identifiable need, that they are aimed at a specific readership and do not duplicate other publications inside and outside the United Nations system and that they are produced in a cost-effective manner;

(n) The Committee recommended cancellation of the contingency provision for unforeseen costs, as well as economies in the proposed provisions for improvements in the appearance of lounges at headquarters premises.

Board of Auditors

58. By his letter AC/1239 of 9 December 1994 to the Chairman of the Board of Auditors, the Chairman of the Advisory Committee, with reference to the recently considered reports of the Secretary-General on the financing of the United Nations Operation in Somalia II (UNOSOM II) (A/49/563 and Add.1), drew the attention of the Chairman of the Board of Auditors to paragraph 19 of the Committee's report contained in document A/49/762, which stated that the Committee was unable to satisfy itself that the expenditures on contractual and logistic services have been fully explained or that the payment by the United Nations was commensurate with the services rendered.

59. In accordance with financial regulation 12.7, the Advisory Committee therefore requested the Board of Auditors to conduct, in the course of its audit

of UNOSOM, a special examination of the matter for the period from 1 May 1993 to 31 March 1995.

60. By his letter AC/1263 of 19 July 1995, the Chairman of the Advisory Committee informed the Executive Secretary of the Board of Auditors that the Advisory Committee concurred in the allocation of audit assignments as listed in the letter of the Executive Secretary.

C. Visit to the United Nations Mission in Haiti

[To be discussed by the Committee]

61. The Advisory Committee on Administrative and Budgetary Questions visited UNMIH from 1 to 5 May 1995. The purpose of the visit was to have mission personnel brief the Committee on the status and developments of UNMIH from the field perspective. The intention of the Committee was to assess and understand some of the administrative, logistic and financial aspects of the operation during its implementation phase. The Committee also followed up on a number of issues raised in its report on UNMIH of 22 March 1995 (A/49/869). During its visit, the Committee was briefed by the Special Representative of the Secretary-General, by the Commander of the military component of UNMIH, by the representatives of the International Civilian Mission in Haiti (MICIVIH) and of the civilian police component (CIVPOL) of UNMIH and by other senior civilian and military mission personnel. A number of observations and recommendations of the Committee as the result of the trip are contained in its latest report on the financing of UNMIH (A/50/488).

ANNEX I

Published reports of the ACABQ to the General Assembly at its forty-ninth session

REGULAR BUDGET	PEACE-KEEPING OPERATIONS	OTHER
IMIS (A/49/7/Add.1) Mission for the Verification of Human Rights and of Compliance with the Commitments of the Comprehensive Agreement on Human Rights in Guatemala (A/49/7/Add.2) Agreement relating to the implementation of Part XI of the United Nations Convention on the Law of the Sea of 10 December 1982 (A/49/7/Add.3) Revised estimates, sections 3A, 3B, 3C, 4, 8, 15, 24 and 28 and income section 1 (A/49/7/Add.4) Office of the United Nations Special Coordinator in the Occupied Territories (A/49/7/Add.5) Revised estimates, section 21 (A/49/7/Add.6 and Corr.1) Revised estimates, section 31 (A/49/7/Add.7) First performance report (A/49/7/Add.8) Conference services at Vienna (A/49/7/Add.9)	Financing of ONUSAL (A/49/458, A/49/458/Add.1 and A/49/458/Add.1/Corr.1) Financing of UNOMUR/UNAMIR (A/49/501 and Add.1) Administrative and budgetary aspects of the financing of the United Nations peace-keeping operations (A/49/664 and Add.1) Financing of UNPROFOR (A/49/753) Financing of UNOSOM II (A/49/762 and Corr.1) Financing of UNOMIG (A/49/766 and Add.1) Financing of MINURSO (A/49/771 and Add.1) Support account for peace-keeping operations (A/49/778) Financing of UNFICYP (A/49/781 and Add.1) Financing of UNDOF/UNIFIL (A/49/785 and Corr.1; A/49/785/Add.1 and Corr.1) Financing of UNOMIL (A/49/786 and Add.1)	International Research and Training Institute for the Advancement of Women and the United Nations Development Fund for Women (A/49/365) Financial reports and audited financial statements, and reports of the Board of Auditors (A/49/547) United Nations Pension System (A/49/576) Standards of accommodation for air travel (A/49/952) Strengthening of the United Nations system (A/49/7/Add.14)

REGULAR BUDGET	PEACE-KEEPING OPERATIONS	OTHER
Revised estimates, sections 3A, 3B, 3C, 4, 8, 15, 24 and 28 (A/49/7/Add.10) Conditions of service and compensation for officials other than Secretariat officials. Pension scheme for the members of the International Court of Justice (A/49/7/Add.11) Conditions of service and allowances of the members of the International Tribunal for Yugoslavia and revised estimates for the biennium 1994-1995 (A/49/7/Add.12 United Nations Mission for the Verification of Human Rights and of Compliance with the Commitments of the Comprehensive Agreement on Human Rights in Guatemala (A/49/7/Add.13) Financing of the International Tribunal for prosecution of persons responsible for serious violations of international humanitarian law committed in the territory of the former Yugoslavia since 1991 (A/49/790) Propcsed programme budget outline for the biennium 1996-1997 (A/49/796 and Corr.1) Prototype of a new format of the medium-term plan (A/49/958)	Financing of UNAVEM II (A/49/788) Financing of ONUMOZ (A/49/849) Financing and liquidation of UNTAC (A/49/867) Financing of UNMOT (A/49/868) Financing of UNMIH (A/49/869) Financing of the activities arising from Security Council resolution 687 (1991): United Nations Iraq-Kuwait Observer Mission (A/49/902) Administrative and budgetary aspects of the financing of the United Nations peace-keeping operations - Support account for peace-keeping operations (A/49/904) Financing of the United Nations Military Liaison Team in Cambodia (A/49/913) Financing of UNAVEM III (A/49/927) Financing of UNPROFOR, UNCRO, UNPREDEP and UNPF (A/49/928)	

ANNEX II

Letters of the Advisory Committee to the Secretary-General during the forty-ninth session of the General Assembly

7 October 1994 - The Advisory Committee concurred in the Secretary-General's request to enter into commitments not to exceed $6.0 million gross for the maintenance of the United Nations Mission for the Referendum in Western Sahara (MINURSO) for the period from 1 October to 30 November 1994, under the terms of paragraph 1 of General Assembly resolution 48/229 of 23 December 1973 on unforeseen and extraordinary expenses for the biennium 1994-1995.

18 October 1994 - The Advisory Committee concurred in the Secretary-General's request to enter into commitments not to exceed $1.8 million gross for the continued maintenance of the United Nations Angola Verification Mission II (UNAVEM II) for a period of one month until 31 October 1994, under the terms of paragraph 1 of General Assembly resolution 48/229 on unforeseen and extraordinary expenses for the biennium 1994-1995.

18 October 1994 - The Advisory Committee concurred in the Secretary-General's request to enter into additional commitments in the amount of $1.3 million gross for the deployment of an advance team of the United Nations Mission in Haiti (UNMIH) for the period from 19 September to 18 December 1994, under the terms of paragraph 1 of General Assembly resolution 48/229 on unforeseen and extraordinary expenses for the biennium 1994-1995.

18 October 1994 - The Advisory Committee did not object against the Secretary-General's request for the continuation of exercising of his commitment authority for the maintenance of the United Nations Operation in Somalia II (UNOSOM II) in the month of October 1994 by utilizing up to $54.4 million gross from the unencumbered balance of $60 million, pending submission of the Secretary-General's report to the General Assembly.

24 October 1994 - The Advisory Committee concurred in the proposed reappointment of Messrs Abdullatif, Faria and Raczkowski to the Investments Committee.

27 October 1994 - The Advisory Committee concurred in the Secretary-General's request for entering into commitments in the amount of $1.9 million gross for the maintenance of the United Nations Observer Mission in Georgia (UNOMIG) for the period from 22 October to 6 December 1994, under the terms of paragraph 1 of General Assembly resolution 48/229 on unforeseen and extraordinary expenses for the biennium 1994-1995.

11 November 1994 - The Advisory Committee concurred in the Secretary-General's request for entering into commitments in an amount not to exceed $1.5 million gross per month for a two-month period from 23 October to 22 December 1994 for the maintenance of the United Nations Observer Mission in Liberia (UNOMIL), under the terms of paragraph 1 of General Assembly resolution 48/229 on unforeseen and extraordinary expenses for the biennium 1994-1995.

11 November 1994 - The Advisory Committee concurred in the Secretary-General's request for entering into commitments of up to $27.4 million gross for the maintenance of the United Nations Iraq-Kuwait Observation Mission (UNIKOM) for the period from 1 November 1994 to 31 March 1995, under the terms of General Assembly resolution 48/242, of 5 April 1994, in which the Assembly decided that one third of the full amount authorized was to be assessed on Member States.

22 November 1994 - The Advisory Committee concurred in the Secretary-General's request for entering into commitments in an amount not to exceed $2.2 million gross for the period from 1 November to 8 December 1994 for the maintenance of UNAVEM II, under the terms of General Assembly resolution 48/229 on unforeseen and extraordinary expenses for the biennium 1994-1995.

23 November 1994 - Pending consideration of the Secretary-General's report (A/49/649), the Advisory Committee concurred in the Secretary-General's request for entering into commitments in an amount not to exceed $25 million for the period from 16 November 1994 to 31 January 1995 for the liquidation of the United Nations Operation in Mozambique (ONUMOZ), pursuant to the terms of paragraph 15 of General Assembly resolution 48/240 B of 29 July 1994.

2 December 1994 - The Advisory Committee informed the Secretary-General that since the commitment authority contained in General Assembly resolution 48/238 B of 29 July 1994 had expired on 30 November 1994, the Committee was not legally in a position to authorize entry into any commitment beyond that date. Under the circumstances, the Advisory Committee intended to draw the situation to the attention of the Fifth Committee with a recommendation that the General Assembly take action on an urgent basis to address the problem, possibly by renewing, for the requisite time period, the delegation of authority first given to the Advisory Committee in resolution 48/238 B.

6 December 1994 - Pending submission of the Secretary-General's report on the financing of the United Nations Observer Mission in El Salvador (ONUSAL) during the period from 1 December 1994 to 30 April 1995, the Advisory Committee concurred in the Secretary-General's request for entering into commitments at a rate not to exceed $1.0 million per month for the period of four months from 1 December 1994 to 31 March 1995, under the terms of General Assembly resolution 48/229 on unforeseen and extraordinary expenses for the biennium 1994-1995.

15 December 1994 - Pending a detailed report to the General Assembly on the financing of the mission, the Advisory Committee concurred in the Secretary-General's request for entering into commitments not to exceed $7.7 million gross for the maintenance of UNAVEM II for the period from 9 December 1994 to 8 February 1995, under the terms of General Assembly resolution 48/229 on unforeseen and extraordinary expenses for the biennium 1994-1995.

16 December 1994 - Subject to the extension of the mandate of UNMIH for the month of February 1995 and pending the submission of the revised budget estimates for the total requirements of the advance team of 500 personnel based on the phased deployment of the personnel, the Advisory Committee authorized the Secretary-General to enter into additional commitments in the amount of

$9.5 million gross for the period from 1 December 1994 to 28 February 1995, under the terms of General Assembly resolution 48/229 on unforeseen and extraordinary expenses for the biennium 1994-1995.

11 January 1995 - The Advisory Committee did not object to the continuation of the posts as outlined in paragraphs 19 and 20 of the report of the Secretary-General on the United Nations Office for the Coordination of Humanitarian Assistance to Afghanistan (A/CN.1/R/1180). At the same time the Committee pointed out that authorization of allotments for expenditures of the Office should be restricted to the amount of cash available under the sub-account of the Afghanistan Emergency Trust Fund.

13 January 1995 - In connection with the Secretary-General's request for entering into commitments of up to $3.9 million for the period from 1 January to 31 March 1995 for the "urgent implementation of Security Council resolution 955 (1994)" and in view of the lack of time to consider the request through correspondence with the members of the Advisory Committee, it was suggested that the initial requirements for the International Tribunal for Rwanda be met from within the existing authority of the Secretary-General under General Assembly resolution 48/229 on unforeseen and extraordinary expenses for the biennium 1994-1995.

8 February 1995 - The Advisory Committee concurred in the Secretary-General's request for entering into commitments in an amount not exceeding $0.6 million gross for the period from 3 February to 6 March 1995 for the maintenance of the United Nations Mission of Observers in Tajikistan (UNMOT), under the terms of section IV, paragraph 2, of General Assembly resolution 49/233 A of 23 December 1994 on administrative and budgetary aspects of the financing of the United Nations peace-keeping operations.

10 February 1995 - The Advisory Committee concurred in the Secretary-General's request for entering into commitments in an amount not exceeding $17.2 million gross for the period from 1 January to 31 March 1995 for the maintenance of MINURSO, under the terms of General Assembly decision 49/466 of 23 December 1994 on the financing of MINURSO and under the terms of section IV, paragraph 2, of General Assembly resolution 49/233 A on administrative and budgetary aspects of the financing of the United Nations peace-keeping operations.

13 February 1995 - The Advisory Committee concurred in the Secretary-General's request for entering into commitments in an amount not exceeding $10.5 million gross for the period from 9 February to 8 May 1995 for the maintenance of UNAVEM II under the terms of General Assembly resolution 49/227 of 23 December 1994.

27 February 1995 - The Advisory Committee concurred in the Secretary-General's request for entering into commitments in an amount not exceeding $2.9 million relating to the initial start-up costs for the establishment of the International Tribunal for Rwanda for the period from 1 January to 31 March 1995, pending the preparation of a detailed report of the Secretary-General to the General Assembly.

13 March 1995 - The Advisory Committee concurred in the Secretary-General's request for entering into commitments of $4.5 million per month related to military personnel costs, in addition to $10.5 million per month, for the maintenance of UNAMIR for the four-month period from 10 December 1994 to 9 April 1995, under the terms of General Assembly resolution 49/20 on the financing of the United Nations Assistance Mission for Rwanda (UNAMIR).

21 March 1995 - The Advisory Committee concurred in the Secretary-General's request for entering into commitments in the amount of $39.5 million gross for the period from 9 February to 30 April 1995 for the financing of UNAVEM III, in accordance with the provisions of General Assembly resolution 49/233 A. This commitment was in addition to the amount of $10.5 million previously authorized by the Committee for UNAVEM II (see Committee's letter of 13 February 1995 above).

31 March 1995 - The Advisory Committee informed the Secretary-General that it would revert to his request for entering into commitments of $36.4 million for the maintenance and liquidation of UNOSOM II for the period from 1 October 1994 to 31 March 1995 in the context of Committee's consideration of the Secretary-General's report on financing of UNOSOM II (A/49/563/Add.2).

31 March 1995 - The Advisory Committee concurred in the Secretary-General's request for entering into commitments at a monthly rate not to exceed $134.7 million gross for the three-month period from 1 April to 30 June 1995 for the maintenance of the United Nations Protection Force (UNPROFOR), in accordance with General Assembly resolution 49/228 of 23 December 1994.

31 March 1995 - The Advisory Committee concurred in the Secretary-General's request for entering into additional commitments of $1.2 million gross for the period from 1 December 1994 to 30 April 1995 for the operations of ONUSAL, in accordance with General Assembly resolution 49/233 A and pending the review of the Secretary-General's report on the financing of ONUSAL by the General Assembly at its forty-ninth session.

10 May 1995 - The Advisory Committee concurred in the Secretary-General's request for the creation of three Assistant Secretary-General posts for the United Nations Confidence Restoration Operation in Croatia (UNCRO), UNPROFOR and the United Nations Preventive Deployment Force (UNPREDEP), provided that the full administrative and financial implications of the creation of the three posts for the period after 30 June 1995 (including support staff and related expenditure) would be available to the Committee in the context of its consideration of the Secretary-General's report (A/49/540/Add.2) on the financing of those operations. The Advisory Committee expected that, before the new Assistant Secretary-Generals took up their functions, a clear plan would be drawn up on demarcation of responsibilities, so as to avoid duplication. This plan, which should provide for the optimum utilization of resources, was to be reviewed by the Committee during its consideration of the consolidated budget for those operations.

16 May 1995 - The Advisory Committee requested an explanation of the procedures for the establishment of telecommunications facilities, the full cost

of the UNEP system and how it related to other telecommunications projects and ongoing activities of the United Nations.

31 July 1995 - The Advisory Committee concurred in the Secretary-General's proposed appointment and reappointments to the United Nations Investment Committee.